

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 105 Section 105.900 Advertising Restrictions</b>
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**TITLE 86: REVENUE**

**PART 105  
ELECTRONIC FILING OF ILLINOIS INDIVIDUAL INCOME TAX RETURNS**

**SUBPART I: ADVERTISING STANDARDS**

**Section 105.900 Advertising Restrictions**

a) Participants in the program agree to comply with the advertising and solicitation provisions of 31 CFR, Part 10 (Treasury Department Circular No. 230) . This circular prohibits the use in any way, or participation in the use, of any form of public communication containing a false, fraudulent, misleading, deceptive, unduly influencing, coercive, or unfair statement or claim. The prohibition includes, but is not limited to, statements pertaining to the quality of services rendered unless subject to factual verification, claims of specialized expertise not authorized by the State or federal agencies having jurisdiction over the electronic filer, and statements or suggestions that the ingenuity and/or prior record of an electronic filer rather than the merit of the matter are principal factors likely to determine the result of the matter. In addition, advertising must not imply a special relationship with the Department.

NOTE: Use of the Department's name, "Illinois Department of Revenue" or "Department", within a firm's name can result in immediate suspension from the program.

b) The use of improper and/or misleading advertising in relation to the program is grounds for suspension.

c) The Department will monitor advertising and practices of electronic filers for consistency with the Department's requirements as stated in this Section.

(Source: Amended at 21 Ill. Reg. 2362, effective February 3, 1997)